IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE TENTH DAY OF NOVEMBER,
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION No.23471 OF 2006

Between:

M/s.Sri Pavan Traders, rep. by its Proprietor
G.Bharathi.

..... PETITIONER

AND

The Commercial Tax Officer,
Guntakal, Ananthapur Dist.
And another.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.23471 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

This writ petition is filed with a prayer as follows:

> **"…the Hon'ble Court may be pleased to issue any appropriate writ, order or direction, more particularly a writ of Mandamus and declare that the action of the 1st respondent in invoking the power under Section 14(4)(cc) of the A.P.G.ST Act for the first time without there being any assessment order as illegal, arbitrary, violative of Art.14 and contrary to the Act and grant the consequential relief by setting aside the impugned assessment order dt.27-9-2005 issued by the Ist respondent and issue any other appropriate writ …"**

Heard the learned Government Pleader.

The substratum of the prayer in effect challenges the assessment order made under the A.P.G.S.T. Act dated 27.09.2005, which is clearly an appealable order. The petitioner, who did not prefer an appeal within the time prescribed under the statute, now seeks to challenge the order by way of the present writ petition.

In the circumstances, we do not see any reason to permit the petitioner to circumvent the law. The writ petition is accordingly dismissed at the admission stage itself.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

10th NOVEMBER, 2006
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

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10TH NOVEMBER, 2006